

**Wyoming County**  
**Industrial Development Agency**  
**Lease/Leaseback Assistance Application**

# **Wyoming County**

## **INDUSTRIAL DEVELOPMENT AGENCY**

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# Wyoming County

## Industrial Development Agency Introduction

The applicant is responsible for the submission of a complete financial assistance package, which includes:

1. Completed Lease/Leaseback Assistance Application and all supporting Documents.
2. Completed Full Environmental Assessment Form (see page 11)
3. Completed APPENDIX A: EMPLOYMENT IMPACT (page 12)

### **Please note**

The Wyoming County Industrial Development Agency (WCIDA), in its discretion, may require an environmental audit with respect to the proposed site of this project. If such an audit is prepared for others, including the Company or a lender, such an audit shall be provided to the WCIDA.

**ANY APPLICATION WHICH IS INCOMPLETE OR CONTAINS INSUFFICIENT INFORMATION AND SUPPORTING DOCUMENTATION WILL BE RETURNED TO THE APPLICANT**

**AN ADMINISTRATION FEE IS PAYABLE TO THE WYOMING COUNTY IDA AT A LATER DATE. THE FEE IS CALCULATED AS FOLLOWS:**

**Sales Tax Exemption Only-** If a project applicant receives sales tax exemption only incentive, the fee will be 1% on the value of the items that are subject to sales tax.

**Sales and Mortgage Recording Tax Exemption-** If a project applicant receives both sales and mortgage tax incentives the fee will be 1% of the highest value receiving an exemption.

**Sales and mortgage tax exemption and real property tax abatement (PILOT)-** If the applicant receives all three incentives the fee will be 1% of the total project cost.

**WYOMING COUNTY INDUSTRIAL DEVELOPMENT AGENCY**  
APPLICATION FOR LEASE/LEASEBACK ASSISTANCE

**Applicant Information**

Company Name FARMCRAFT BREWERY LLC  
Address 567 Route 20A, Strykersville, New York 14145  
Phone number (585) 322-3106  
Fax number n/a  
Contact Person Ashley C. Howe  
E-mail of contact ashley@farmcraftbrewery.com  
Federal ID 86-2211471  
Type of Business: Manufacturing / Drinking Place ~ Tourism Destination  
NAICS Code: 312120 / 7224

Incentives Applying for:  Sales Tax     Mortgage Recording     Real Property (Check all that apply)

**Corporate Structure**

- Corporation
- Partnership:        general                     limited

Number of general partners \_\_\_\_\_ and, if applicable,

Number of limited partners \_\_\_\_\_

- Limited Liability Company /Partnership

Number of members/partners 1

- Sole Proprietorship

Date of establishment/incorporation 2/23/21        Place of organization New York State

Is the applicant authorized to do business in the State of New York? Yes

Names and titles of principal officers and owners:

Ashley C. Howe - LLC Member Manager  
\_\_\_\_\_  
\_\_\_\_\_

**Applicant's Counsel**

Name Brendan M. Palfreyman - HARRIS BEACH PLLC ATTORNEYS AT LAW  
Address 333 West Washington Street, Suite 200, Syracuse, NY 13202  
Phone number (315) 214-2161                    e-mail: bpalfreyman@harrisbeach.com

## Project Information

### PROJECT TYPE

- New building and/or equipment
- Refinancing
- Transfer
- Additional facility
- Amendment
- Second mortgage
- Other \_\_\_\_\_

Describe the proposed acquisition, construction or reconstruction, purchase of equipment and other project items. Explain the reason for the project and the benefits for the applicant.

Explain how the project will be used. (Attach an additional page if necessary.)

Farmcraft will be a destination brewery manufacturing artisanal beer that uses locally grown ingredients to sell both on-premise in our taproom, and for limited local distribution. It will also serve as a venue for both private events and family-friendly community activities such as weekly farmers markets, harvest festivals, food truck round-ups, live music, and tours of the brewery & farm. The proposed construction will include a 9,600 SF 2-story building along w/ taproom & brewing equipment. (see pg. 3 of our Business Plan for more)

Project Address: 567 Route 20A, Strykersville, New York 14145  
Northwest corner of Route 20A & Folsomdale Road (Harris Corners)

Municipalities and school district: Town of Sheldon / Attica CSD

Tax map number: 54.-2-19.2 Current assessed value: \$52,000

Present record owner of the site: Farmcraft Brewery LLC

Proposed record owner of the site: n/a

Site zoning: Current Commercial Proposed n/a

Necessary variances: none

Principal use of project upon completion: Destination Brewery, Taproom, & Event Center

Size of building/addition: 9,600 sq. ft.

Type of building: Two-story, wood framed, "monitor barn" style building

If project site is not presently owned, is it under purchase contract/option? n/a - Owned

Explain: n/a

Will the project be subleased? No If so, please attach a copy of such sublease, if available.

Please explain, including relationship of sublessee to applicant:

n/a

Is there likelihood that the project would not be undertaken but for the financial assistance provided by the Agency? YES or NO

If “No” and project could be undertaken without financial assistance provided by the Agency include a statement indicating why the project should be undertaken by the Agency  
n/a

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Will the project result in the removal of a plant or facility of the applicant’s or another proposed occupant of the project from one area of New York to another area of the state? No

Will the project result in the abandonment of one or more plants or facilities of the applicant or other occupant of the project located in New York State? No

If the answer to either of the proceeding two questions was “yes”, please answer the following two questions:

1. Has the applicant or another proposed occupant of the project considered removing such other plant or facility to a location outside of New York State?

If yes, please explain in detail:

n/a

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2. Is the project reasonably necessary to preserve the competitive position of the applicant or another proposed occupant of the project in its respective industry? n/a

If yes, please explain in detail:

n/a

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Does the project include facilities or property which will be primarily used in making the following sales to customers who personally visit such facilities: (i) sales of personal property which are subject to sales tax or (ii) sales of services? Yes If the answer is “yes”, is the cost of the facilities or property more than one-third (1/3) of the total project cost? Yes

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If the answer to both questions was “yes”, please answer the following two questions:

1. Is the project a “tourism destination” which is likely to attract a significant number of visitors from outside the region? Yes!

If yes, please explain in detail: (see page 13 of our Business Plan for more)

Breweries have long been considered a key driver of tourism, with one survey revealing that more than 75% of respondents said they would like to go on a trip where they visited craft breweries. The est. market size within a 30 mi radius from the adjacent WNY Regional Council alone is \$34.5MM.

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2. Is the predominate purpose of the project to make available goods or services which would not otherwise be reasonably accessible to residents of the municipality in which the project is located? Yes

If yes, please explain in detail: The predominate purpose of this project will be manufacture

& serve high quality artisanal beer that features locally grown ingredients using historic techniques like decoction brewing and open fermentation. It will also include a large venue for both private and family-friendly community events such as farmers markets, and even tours and talks highlighting our local agriculture and regional brewing history. All of which are not well represented in the Town of Sheldon and would certainly benefit the community as a whole.

## Employment Information

Estimate the number of jobs to be created by this project, and the annual payroll, over the next three years.

	Jobs	Annual Payroll
A.) Current in County:	0	\$ 0
Project: Year 1 in County	4	\$ 114,500
Year 2 in County	9	\$ 234,500
Year 3 in County	12	\$ 320,080

B.) Projected Employment: Applicant or principal user(s) must complete Appendix A: (attached)

## Project Costs and Financing and Estimated Exemptions Sought

**A. Estimate the costs necessary for the construction. Acquisition, rehabilitation, improvement and/or equipping of the project by the applicant:**

### Estimated Costs Eligible for Sales Tax Exemption Benefits

Building Mechanical Systems (HVAC)	\$ 53,500
Building Construction or Renovation	\$ 484,000
Site-work (incl. foundation & utilities)	\$ 214,000
Non-manufacturing equipment	\$ 78,750
Furniture, Fixtures	\$ 62,000
Other: (Specify) <u>Supplies &amp; Inventory</u>	\$ 50,000
<b>Subtotal:</b>	<b>\$ 942,250</b>

### Estimated Costs Not Subject to Sales Tax

Land and/or building purchase	\$ _____
Manufacturing Equipment	\$ 162,250
<b>Soft costs:</b>	
Engineering	\$ 30,000
Architect	\$ 55,000
Fees/permits	\$ 10,500
Other : Specify _____	\$ _____
<b>TOTAL PROJECT COST</b>	<b>\$ 1,200,000</b>

\* Total Cost does not include WCIDA Administrative and/or Legal Fees.

### B. Indicate how the project will be financed

Bank Financing (Name of Bank) <u>M&amp;T Bank (tbd)</u>	\$ 500,000
Equity	\$ 500,000 (savings)
Public Financing	\$ 200,000 (BDLF)
Tax Exempt Bond	\$ _____
<b>TOTAL SOURCES</b>	<b>\$ 1,200,000</b>

Expected mortgage, if any, necessary to finance this project: \$ 700,000 (M&T + BDLF)

### C. Estimated Value of Exemptions Sought

Sales and Use Tax	\$ 54,960
Real Property Tax (to be provided by the Agency)	\$ 156,135
Mortgage Tax	\$ 8,750

### REPRESENTATIONS BY THE APPLICANT

The Applicant understands and agrees with the Agency as follows:

**A) Job Listings.** In accordance with Section 858-b(2) of the New York General Municipal Law, the Applicant understands and agrees that, if the Project receives any financial assistance from the Agency, then except as otherwise provided by collective bargaining agreements, new employment opportunities created as a result of the Project will be listed with the New York State Department of Labor Community Services Division (the "DOL") and the administrative entity (collectively with the DOL, the "JTPA Entities") of the service delivery area created by the Federal Job Training Partnership Act (Public Law 97-300) (or any successor legislation) in which the project is located.

**B) First Consideration for Employment.** In accordance with Section 858-b(2) of the New York State General Municipal Law, the Applicant understands and agrees that, if the Project receives any financial assistance from the Agency, then except as otherwise provided by collective bargaining agreements, where practicable, the Applicant will first consider persons eligible to participate in Workforce Investment Board (WIB) programs who shall be referred by the WIB entities for new employment opportunities created as a result of the Project.

**C) Annual Sales Tax Filings.** In accordance with Section 874(8) of the New York State General Municipal Law, the applicant understands and agrees that, if the Project receives any sales tax exemptions as part of the financial assistance from the Agency, the Applicant will file, or cause to be filed, with the New York State Department of Taxation and Finance, the annual form prescribed by the Department of Taxation and Finance describing the value of the sales tax exemptions claimed by the Applicant and all consultants or sub contractors retained by the Applicant. In addition, the Applicant shall be required to report to the Agency, at such times as the Agency may require (or as otherwise prescribed by the Department of Taxation and Finance), the value of all sales tax exemptions claimed by the Applicant and all consultants and subcontractors retained by the Applicant. If the Applicant claims an exemption from sales taxes for property or services not approved by the Agency, or for Project Costs in excess of the costs approved by the Agency, or fails to comply with the terms of any agreements entered into with the Agency, the Applicant will be required to pay the Agency the New York State portion of any sales tax for which an exemption was improperly claimed.

**D) New York State Department of Taxation and Finance Form ST-60.** In accordance with Section 874(9) of the New York General Municipal Law, the Applicant understands that the Applicant and each agent, subagent, contractor and/or sub contractor appointed by the Applicant and claiming a sales tax exemption in connection with the Project must complete a New York State Department of Taxation and Finance Form ST-60. Original copies of each completed Form St-60 must be delivered to the Agency within five (5) days of the appointment of the Applicant or any such agent, subagent, contractor and/or subcontractor as agent of the Agency for purposes of completing the Project. Failure to comply with these requirements may result in loss of sales tax exemptions for the Project.



**E) Annual Employment Reports.** The Applicant understands and agrees that, if the Project receives any financial assistance from the Agency, the Applicant will file, or cause to be filed, with the Agency, on an annual basis, reports regarding the number of people employed at the Project site, including job categories and average annual salaries with benefits.

**F) Absence of Conflicts of Interest.** The Applicant has received from the Agency a list of the members, officers and employees of the Agency. No members, officers or employee of the Agency has an interest, whether direct or indirect, in any transaction completed by the Applicant, except as hereinafter described:

n/a

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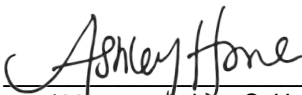
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**G) State Environmental Quality Review Act Compliance.** The Agency, in granting financial assistance to the Applicant, is required to comply with the New York State Environmental Quality Review Act ("SEQR") and must complete necessary determinations required thereunder. Consequently, the Applicant has completed and attached hereto appropriate Environmental Assessment Forms, with respect to the Project. The Applicant understands that, at its sole expense, it is required to take all necessary action in order for the Agency to comply with the requirements of SEQR, and including through a lead agency other than the Agency in the case of a coordinated review.

**The Applicant and, if applicable, the individual executing this Application on behalf of the Applicant, acknowledges that the Agency will rely on the representations made herein when acting on this Application and hereby represent that the statements made herein do not contain any untrue statement of material fact and do not omit to state a material fact necessary to make the statements contained herein not misleading. The Applicant acknowledges that the submission of any knowingly false or knowingly misleading information may lead to the immediate termination of any financial assistance and the reimbursement of an amount equal to all or any part of any tax exemptions claimed by reason of involvement of the Agency in the Project.**

**The Applicant certifies that the Applicant and any proposed occupant of the Project or other party receiving financial assistance in connection with the Project is in substantial compliance with applicable local, state and federal tax, worker protection and environmental law, rules and regulations.**

**This Application is subscribed and affirmed by the Applicant under penalties of perjury.**

By:   
(Applicant) Name: Ashley C. Howe  
Title: Owner / LLC Member Manager

This application should be submitted to the Wyoming County Industrial Development Agency, 36 Center Street, Suite D, Warsaw, New York 14569.

NOTE: PLEASE DO NOT SIGN THE FOLLOWING CERTIFICATION UNTIL THE WCIDA STAFF HAS VERIFIED THAT THE APPLICATION IS COMPLETE.

**Certification**

Ashley C. Howe \_\_\_\_\_ (*name of representative of entity submitting application, or name of individual submitting application*) deposes and says that she/he (*choose and complete one of the following two options*) (i) is a/the LLC Member Manager (*title*) of FARMCRAFT BREWERY LLC (*company name*), the entity named in the attached application, or (ii) is the individual named in the attached application; that she/he has read the foregoing application and knows the contents thereof; and that the same is true to his/her knowledge.

Deponent further says that s/he is duly authorized to make this certification on behalf of her/himself or on behalf of the entity named in the attached application. The grounds of deponent's belief relative to all matters in said application which are not stated upon his/her own personal knowledge are investigations which deponent has caused to be made concerning the subject matter of this application as well as, if deponent is not an individual applicant, information acquired by deponent in the course of his/her duties in connection with said entity and from the books and papers of said entity.

As (i) the representative of said entity, or (ii) the individual applicant (such entity or individual applicant hereinafter referred to as the "Applicant"), deponent acknowledges and agrees that the Applicant shall be and is responsible for all costs incurred by the Wyoming County Industrial Development Agency (hereinafter referred to as the "Agency") acting on behalf of the Applicant in connection with this application and all matters relating to the provision of financial assistance to which this application relates. If, for any reason whatsoever, the Applicant fails to conclude or consummate necessary negotiations or fails to act within a reasonable or specified period of time to take reasonable, proper or requested action or withdraws, abandons, cancels or neglects the application, then upon presentation of an invoice, the Applicant shall pay to the Agency, its agents or assigns, all actual costs incurred with respect to the application up to that date and time, including fees to transaction counsel for the Agency and fees of general counsel for the Agency. Upon the successful conclusion of the transaction contemplated herein, the Applicant shall pay to the Agency an administrative fee set by the Agency in accordance with its fee schedule in affect of the date of the foregoing application, which amount is payable at closing.

Name: Ashley C. Howe

Title: LLC Member Manager

Sworn to before me this 28th day of July, 2022.

(seal)

**Wyoming County**  
**Industrial Development Agency**  
**Environmental Assessment Form**

Internet link address:

This form is immediately available as either a printable version via the Internet or filled out entirely online via the Internet.

**PRINTABLE VERSION**

To download a PDF (Portable Document Format) to your computer go to:

**New York State Website:** <http://www.dec.ny.gov/permits/6191.html> Be certain to select the **Full Environmental Assessment Form** and download to your computer.

**ONLINE VERSION**

To fill out this form online:

- Go to the New York State website
- <http://www.dec.ny.gov/permits/6191.html>  
Be certain to select the **Full Environmental Assessment Form** and download to your computer
- Read and follow the instructions on how to fill out this form online • **NOTE:** This form contains many questions. Even though many are comprised of simple check boxes, be advised that this form may take an hour or more to complete online.

Please complete and sign the State form and submit it, along with your finished application to the Wyoming County IDA office.

	Full Time	Part Time	Total	Total Payroll
<b>CURRENT EMPLOYMENT</b>				
Number of employees within Wyoming County at the date of application	<u>0</u>	+ <u>0</u>	= <u>0</u>	\$ <u>0</u>
<b>PROPOSED EMPLOYMENT</b>				
ADD: Number of jobs created within Wyoming County during first year after completion	<u>1</u>	+ <u>3</u>	= <u>4</u>	
<b>Total end of First Year</b>	<u>1</u>	+ <u>3</u>	= <u>4</u>	\$ <u>114,500</u>
ADD: Number of jobs created within Wyoming County during second year after completion	<u>1</u>	+ <u>4</u>	= <u>5</u>	
<b>Total end of Second Year</b>	<u>2</u>	+ <u>7</u>	= <u>9</u>	\$ <u>234,500</u>
ADD: Number of jobs created within Wyoming County during after completion	<u>1</u>	+ <u>2</u>	= <u>3</u>	third year
<b>Total end of Third Year</b>	<u>3</u>	+ <u>9</u>	= <u>12</u>	\$ <u>320,800</u>

**Current Job Categories: Positions within Wyoming County at the date of application**

# Management jobs <u>0</u>	Average annual salary	\$ <u>0</u>
	Including benefits	
# Non- management jobs <u>0</u>	Average annual salary	\$ <u>0</u>
	<b>Including benefits</b>	
# Other category <u>0</u>	Average annual salary	\$ <u>0</u>
	Including benefits	

**Job Categories to be Created: Positions created after Agency involvement**

# Management jobs <u>3</u>	Estimated Average annual salary	\$ <u>156,000</u>
	Including benefits	
# Non- management jobs <u>9</u>	Estimated Average annual salary	\$ <u>164,800</u>
	Including benefits	
# Other category _____	Estimated Average annual salary	\$ _____
	Including benefits	

Expected High Salary of NEW jobs created: \$52,000  
 Expected Low Salary of NEW jobs created: \$12,480

Please indicate the expected percentage of positions to be filled by residents within a 50 mile radius of your project location: 100 %

Applicant or Principal user(s) Ashley C. Howe		<u>7/28/22</u>
Print Name	Signature	Date